

**EXHIBIT C**

**Reduced and Reclassified Claims**

## Modified Amount, Reclassified Claims

Name and Address of Claimant	Claim #	Debtor	Date Filed	Claim Amount and Priority (1)	Modified Claim Amount and/or Priority (1)	Reason for Reduction and Reclassification
1 Brydson, Briana Available upon request	1926	American Freight, LLC	01/23/2025	\$0.00 (S) \$370.88 (A) \$370.88 (P) \$0.00 (U) \$741.76 (T)	\$0.00 (S) \$0.00 (A) \$370.88 (P) \$0.00 (U) \$370.88 (T)	Claim asserts amounts owed in connection with a layaway deposit for furniture, not goods delivered within twenty days of the Petition Date. This claim qualifies for priority treatment under section 507(a)(7) of the Bankruptcy Code. In addition, the amount of the claim is inconsistent with the Reorganized Debtors' books and records. Therefore, this claim should be reclassified and modified as indicated.
2 Coleman, Tomika Available upon request	1308	Franchise Group, Inc.	01/22/2025	\$130.00 (S) unliquidated (A) \$650.00 (P) \$0.00 (U) \$780.00 (T)	\$0.00 (S) \$0.00 (A) \$130.00 (P) \$0.00 (U) \$130.00 (T)	Claim asserts amounts owed in connection with a layaway deposit for furniture, not goods delivered within twenty days of the Petition Date, and is not evidenced by a lien or secured by collateral. This claim qualifies for priority treatment under section 507(a)(7) of the Bankruptcy Code. In addition, the amount of the claim is inconsistent with the Reorganized Debtors' books and records. Therefore, this claim should be reclassified and modified as indicated.
3 Dukes, Teresa Available upon request	955	American Freight FFO, LLC	01/16/2025	\$1,500.00 (S) unliquidated (A) unliquidated (P) \$1,600.00 (U) \$3,100.00 (T)	\$0.00 (S) \$0.00 (A) \$300.00 (P) \$1,600.00 (U) \$1,900.00 (T)	Claim asserts amounts owed in connection with a layaway deposit for furniture, not goods delivered within twenty days prior to the Petition Date and is not evidenced by a lien or secured by collateral. This claim qualifies for priority treatment under section 507(a)(7) of the Bankruptcy Code. In addition, the amount of the claim is inconsistent with the Reorganized Debtors' books and records. Therefore, this claim should be reclassified and modified as indicated.
4 Generis Tek, Inc. 129 Fairfield Way Suite #212 Bloomington IL 60108	233	American Freight, LLC	11/26/2024	\$167,200.00 (S) \$57,000.00 (A) \$0.00 (P) \$0.00 (U) \$224,200.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$167,200.00 (U) \$167,200.00 (T)	Claim asserts amounts owed in connection with contract services, which are not evidenced by a lien or secured by collateral and do not qualify for treatment under section 503(b)(9) of the Bankruptcy Code. In addition, the amount of the claim is inconsistent with the Reorganized Debtors' books and records. Therefore, this claim should be reclassified and modified as indicated.
5 Hart, Jr, Melvin Available upon request	1189	Franchise Group, Inc.	01/21/2025	\$750.00 (S) \$750.00 (A) \$750.00 (P) \$0.00 (U) \$2,250.00 (T)	\$0.00 (S) \$0.00 (A) \$750.00 (P) \$0.00 (U) \$750.00 (T)	Claim asserts amounts owed in connection with a layaway deposit for furniture, not goods delivered within twenty days of the Petition Date, and is not evidenced by a lien or secured by collateral. This claim qualifies for priority treatment under section 507(a)(7) of the Bankruptcy Code. In addition, the amount of the claim is inconsistent with the Reorganized Debtors' books and records. Therefore, this claim should be reclassified and modified as indicated.
6 Jackson, Shirley Available upon request	2344	Franchise Group, Inc.	01/30/2025	\$0.00 (S) \$1,290.00 (A) \$1,290.00 (P) \$0.00 (U) \$2,580.00 (T)	\$0.00 (S) \$0.00 (A) \$1,290.00 (P) \$0.00 (U) \$1,290.00 (T)	Claim asserts amounts owed in connection with a layaway deposit for furniture, not goods delivered within twenty days of the Petition Date. This claim qualifies for priority treatment under section 507(a)(7) of the Bankruptcy Code. In addition, the amount of the claim is inconsistent with the Reorganized Debtors' books and records. Therefore, this claim should be reclassified and modified as indicated.

# Modified Amount, Reclassified Claims

Name and Address of Claimant	Claim #	Debtor	Date Filed	Claim Amount and Priority (I)	Modified Claim Amount and/or Priority (I)	Reason for Reduction and Reclassification
7 Jackson, Shirley Available upon request	2345	Franchise Group, Inc.	01/30/2025	\$0.00 (S) \$1,581.00 (A) \$1,581.00 (P) \$0.00 (U) \$3,162.00 (T)	\$0.00 (S) \$0.00 (A) \$1,581.00 (P) \$0.00 (U) \$1,581.00 (T)	Claim asserts amounts owed in connection with a layaway deposit for furniture, not goods delivered within twenty days of the Petition Date. This claim qualifies for priority treatment under section 507(a)(7) of the Bankruptcy Code. In addition, the amount of the claim is inconsistent with the Reorganized Debtors' books and records. Therefore, this claim should be reclassified and modified as indicated.
8 Keys, Martaves D Available upon request	712	American Freight, LLC	01/13/2025	\$3,350.00 (S) \$3,350.00 (A) \$3,350.00 (P) \$0.00 (U) \$10,050.00 (T)	\$0.00 (S) \$0.00 (A) \$3,350.00 (P) \$0.00 (U) \$3,350.00 (T)	Claim asserts amounts owed in connection with a layaway deposit for furniture, not goods delivered within twenty days of the Petition Date, and is not evidenced by a lien or secured by collateral. This claim qualifies for priority treatment under section 507(a)(7) of the Bankruptcy Code. In addition, the amount of the claim is inconsistent with the Reorganized Debtors' books and records. Therefore, this claim should be reclassified and modified as indicated.
9 Leslie, Emma Available upon request	1163	American Freight, LLC	01/21/2025	\$1,000.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$1,000.00 (T)	\$0.00 (S) \$0.00 (A) \$208.44 (P) \$0.00 (U) \$208.44 (T)	Claim asserts amounts owed in connection with a layaway deposit for furniture, and is not evidenced by a lien or secured by collateral. This claim qualifies for priority treatment under section 507(a)(7) of the Bankruptcy Code. In addition, the amount of the claim is inconsistent with the Reorganized Debtors' books and records. Therefore, this claim should be reclassified and modified as indicated.
10 Shaw, Ebony Available upon request	1512	Franchise Group, Inc.	01/23/2025	\$0.00 (S) \$7,000.00 (A) \$0.00 (P) \$0.00 (U) \$7,000.00 (T)	\$0.00 (S) \$0.00 (A) \$480.00 (P) \$0.00 (U) \$480.00 (T)	Claim asserts amounts owed in connection with a layaway deposit for furniture, not for goods delivered within twenty days prior to the Petition Date. This claim qualifies for priority treatment under section 507(a)(7) of the Bankruptcy Code. In addition, the amount of the claim is inconsistent with the Reorganized Debtors' books and records. Therefore, this claim should be reclassified and modified as indicated.
11 Yates, Carolyn Available upon request	2145	American Freight FFO, LLC	01/22/2025	\$0.00 (S) \$800.00 (A) \$800.00 (P) \$0.00 (U) \$1,600.00 (T)	\$0.00 (S) \$0.00 (A) \$800.00 (P) \$0.00 (U) \$800.00 (T)	Claim asserts amounts owed in connection with a layaway deposit for furniture, not goods delivered within twenty days of the Petition Date. This claim qualifies for priority treatment under section 507(a)(7) of the Bankruptcy Code. In addition, the amount of the claim is inconsistent with the Reorganized Debtors' books and records. Therefore, this claim should be reclassified and modified as indicated.
Claims to be modified totals				Count: 11	\$256,463.76	\$178,060.32